

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims, including those in the First Preliminary Amendment, in the application:

Listing of Claims:

Claim 1 (currently amended): A sputtering target with few surface defects comprising a target containing at least Co, Cr, Pt and B and having a target surface prepared by melting and rolling in which intermetallic compounds, oxides, carbides, carbonitrides and other substances without ductility exist in a highly ductile matrix phase of said sputtering target at a volume ratio of 1 to 50%, said substances without ductility being of a size in which an average particle diameter is at least 0.5 to 50 μ m, a Vickers hardness of said highly ductile matrix phase being 400 or less, a Vickers hardness of said substances without ductility being 400 or more, and a hardness difference thereof being at least 1.5 times, wherein defects of 10 μ m or more resulting from machine work do not exist.

Claims 2-3 (canceled).

Claim 4 (currently amended): A surface processing method ~~of~~ for a sputtering target with few surface defects, wherein comprising the steps of:

preparing a target surface of a sputtering target containing at least Co, Cr, Pt and B by melting and rolling in which intermetallic compounds, oxides, carbides, carbonitrides and other substances without ductility exist in a highly ductile matrix phase of said target at a volume ratio of 1 to 50%, said substances without ductility being of a size in which an average particle diameter is at least 0.5 to 50 μ m, a Vickers hardness of

said highly ductile matrix phase being 400 or less, a Vickers hardness of said substances without ductility being 400 or more, and a hardness difference thereof being at least 1.5 times;

is preliminarily subject ~~subjecting~~ said target to the primary processing of cutting work by cutting an area of 1mm to 10mm from said target surface; and

then subsequently ~~subject to~~ finish processing said target via polishing an area of 1 μ m to 50 μ m from said target surface after said primary processing such that defects of 10 μ m or more resulting from machine work do not exist.

Claims 5-10 (canceled).

Claim 11 (new): A surface processing method according to claim 4, wherein said polishing is performed with sandpaper or a grindstone having a rough abrasive grain size of #80 to #400.

Claim 12 (new): A surface processing method according to claim 4, wherein said cutting is performed with lathe processing employing a cutting tool or a chip.